ID: CCA_2011030914213637 Number: **201115020** Release Date: 4/15/2011

Office:

UILC: 6230.03-01

From:

Sent: Wednesday, March 09, 2011 2:21:40 PM

To: Cc:

Subject: RE: No Change closure with L2621 and 6230(c)

If a partner would be entitled to a refund based on a no change FPAA, he would have two years under section 6230(c)(1)(B) to file a claim.